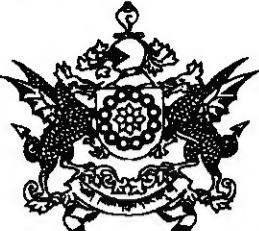


SIKKIM

GOVERNMENT **GAZETTE**
EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok

Friday 12th November, 2021

No. 303

**GOVERNMENT OF SIKKIM
COMMERCIAL TAX DIVISION
FINANCE, REVENUE & EXPENDITURE DEPARTMENT
GANGTOK - 737101, SIKKIM**

No. 283/CTD/2021

Dated: 08.10.2021

NOTIFICATION

In exercise of the power conferred by sub-section (1) and (2) of Section 4 of the Sikkim Value Added Tax Act, 2005 the State Government hereby appoints the Commissioner of the Commercial Taxes as the Sikkim Commercial Taxes Appellate Authority.

The term of office of the Appellate Authority shall be five years.

The Commissioner of Commercial Taxes may allow the Joint Commissioner of Commercial Taxes, the Additional Commissioner of Commercial Taxes and the Special Commissioner of Commercial Taxes to perform the responsibilities of an Appellate Authority in the manner laid down under sub-section (7) of Section 4 of the Act.

This Notification shall come into force from the date of publication in Official Gazette.

**Additional Chief Secretary
Finance Department, Government of Sikkim**